

KPU*Your Community, Your Utility*

Telecommunications
2930 Tongass Avenue
Ketchikan, AK 99901
Phone (907) 225-1000
Fax (907) 225-1788

USAC
High Cost Program
200 L Street NW, Suite 200
Washington, DC 20036
(866) 873-4695

RE: FCC FORM 481 – Line 3026 Management letter by the independent certified public account that performed the company's financial audit.

Greetings,

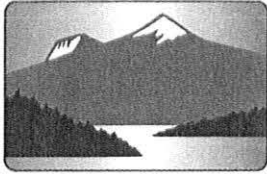
Our independent certified public accountant has completed their report. At this time we are submitting the final comprehensive annual financial report (CAFR) for the year ending December 31, 2015 with a management letter from the certified public account performing the audit.

Please do not hesitate to contact me if you have any questions regarding this matter.

Regards,

A handwritten signature in dark ink, appearing to read 'Tina Bredehoft', is written over a horizontal line.

Tina Bredehoft
Tariff Specialist
KPU Telecommunications
(907) 228-5479

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Regulatory Commission of Alaska
 701 West 8th Avenue, Suite 300
 Anchorage, AK 99501

Re: FCC Form 481 - High-Cost Support Information and Low-Income Support
 Information Pursuant to 47 C.F.R. §§ 54.313(a-g) and 54.422(a) Docket No. U-16-064

Dear Commissioners:

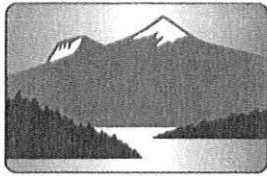
City of Ketchikan d/b/a Ketchikan Public Utilities (KPU) hereby files its Amended FCC Form 481. This form will also be filed at the Federal Communications Commission and USAC. Pursuant to 47 C.F.R. §§ 54.313(a-g) and 54.422(a), KPU filed its FCC Form 481 on June 30, 2016. Unfortunately, KPU did not receive the final Report of Independent Auditors (the "Report") from its independent auditors, Teuscher Walpole LLC, in time to include the final Report in the Form 481 filing. A draft of the Report was included in the Form 481 filing. KPU received the final Report from Moss Adams on November 25, 2016 and now amends its Form 481 filing to include the final Report. The only change from the draft Report submitted on June 30, 2016 is that the Report is signed and executed by Teuscher Walpole LLC.

Please do not hesitate to contact me if you have any questions or I may be of any assistance.

Sincerely,

A handwritten signature in dark ink, appearing to read "Tina Bredehoft", is written over a light gray, stylized outline of the same signature.

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Ms. Marlene Dortch, Secretary
 Federal Communications Commission
 445 12th Street SW
 Washington, D.C. 20554

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